



INDUSTRY CIRCULAR

DEPARTMENT OF
THE TREASURY

Bureau of Alcohol, Tobacco and Firearms

Washington, D.C. 20226

Number: 76-6

Date: February 25, 1976

PROPER EVIDENCE OF EXPORTATION FOR SALES OF TOBACCO PRODUCTS TO INDIVIDUALS

Proprietors of Tobacco Export Warehouses
and Others Concerned:

Purpose. This industry circular is issued to remind those proprietors operating on the Canadian and Mexican borders of their responsibility for obtaining the proper certifications on ATF Form 2150, Notice of Removal of Cigars, Cigarettes, Cigarette Papers, or Cigarette Tubes, From Export Warehouse.

Problem. It has come to our attention that some export warehouse proprietors operating on the Mexican border have been submitting Forms 2150 on which the proper certificates of exportation have not been completed. Many of these forms which represent sales to individuals crossing into Mexico have been received by the Bureau of Alcohol, Tobacco and Firearms where the certificate of receipt by the purchaser has not been completed. It appears some proprietors may incorrectly believe that only the customs officer's certification in Part III of the form is required for these transactions.

Required Information. In addition to the certification by the customs officer in Part III of Form 2150, the purchaser is also required to sign a statement in Part IV of the form certifying that he received the tax-exempt tobacco products. This part of the form also calls for the identity of the vehicle, if any, that is used to transport the products from the United States. Consequently, to adequately document transactions of this type, Part IV of Form 2150 must be signed by the purchaser. It is the responsibility of the export warehouse proprietor, through his employee making delivery to the purchaser, to make sure that this part of the form is properly completed as to items 31, 32, 33, 34, and 35 and that it is then signed by the purchaser at item 36, before presenting the form to the customs officer for his certification. Forms received by the ATF regional director that fail to include this required information will not relieve the proprietor from the tax liability on the tobacco products covered by the form.

Alternate Documentation. In those cases where the Director or a regional director has authorized documentation of individual border transactions on sales slips, with the preparation of a consolidated Form 2150, the vehicle identification and the purchaser's signature must be included on the sales slips. It is the proprietor's responsibility to see that this information is entered on the sales slip at the time of delivery of the tobacco products to the purchaser. To properly accomplish this, the delivering employee must visually observe the license plate on any vehicle being used to transport the tobacco products across the border and enter such number on the related sales slip.

Proprietor's Liability for Payment of Tax. Proprietors are cautioned that to be relieved of the tax liability on tobacco products they must obtain full and proper documentation of the export transaction as discussed above. In the absence of the required evidence of exportation, the export warehouse proprietor is required to pay the tax on the products involved, in accordance with 27 CFR 290.67. Any such tax which is not paid when due may be assessed pursuant to the provisions of 27 CFR 290.69.

Inquiries. Any inquiries concerning this circular should refer to its number and be addressed to the office of your Regional Director, Bureau of Alcohol, Tobacco and Firearms.

Rex D. Davis

Rex D. Davis
Director

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